

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 77 AND 252
LAFAYETTE, INDIANA

January 1, 2004 to December 31, 2004



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OFFICIALS

Office

Official

Term

Chairman, Bureau of Motor
Vehicles Commission

Gerald Coleman
Mary DePrez
Joel Silverman

01-06-02 to 02-29-04
03-01-04 to 01-09-05
01-10-05 to 01-11-09

Branch Manager

Joan L. Fox
Audra Linder
Sherri Van Hook

01-01-04 to 12-10-04
12-20-04 to 08-22-05
08-23-05 to 12-31-05



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 77 and 252 (Branches) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branches for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 29, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 77 AND 252
 LAFAYETTE, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2004 to December 31, 2004

	Branch Number 77	Branch Number 252	Totals (Memorandum Only)
Collections:			
Registrations	\$ 8,096,284	\$ 352,960	\$ 8,449,244
Titles	1,435,329	-	1,435,329
Drivers licenses	364,551	-	364,551
Watercraft	87,906	-	87,906
Miscellaneous	<u>2,287</u>	<u>-</u>	<u>2,287</u>
Totals	<u>\$ 9,986,357</u>	<u>\$ 352,960</u>	<u>\$ 10,339,317</u>
Distributions:			
State fees	\$ 3,750,292	\$ 77,967	\$ 3,828,259
County tax	5,225,433	243,421	5,468,854
Commission fees	<u>1,010,632</u>	<u>31,572</u>	<u>1,042,204</u>
Totals	<u>\$ 9,986,357</u>	<u>\$ 352,960</u>	<u>\$ 10,339,317</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 77 AND 252
LAFAYETTE, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for Lafayette License Branch Number 77 and License Branch Number 252, a self-service terminal (SST). The manager of Lafayette License Branch Number 77 is responsible for maintaining the SST.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 77 AND 252
 LAFAYETTE, INDIANA
 STATISTICAL INFORMATION
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Branch Number 77</u>	<u>Branch Number 252</u>	<u>Totals (Memorandum Only)</u>
Vehicle registrations:			
Passenger	48,985	2,760	51,745
Motorcycle	1,967	114	2,081
RV (housecar)	843	17	860
Light truck	17,050	848	17,898
Other truck	837	5	842
Farm truck	252	1	253
Tractor	161	-	161
Trailer	5,307	140	5,447
Semitrailer	522	1	523
School and church bus	42	-	42
Other bus	25	-	25
Other	52	-	52
Total vehicle registrations	<u>76,043</u>	<u>3,886</u>	<u>79,929</u>
Drivers licenses and permits:			
Drivers licenses/learners permits	15,216	-	15,216
CDL licenses/CDL permits	800	-	800
Placards	1,969	-	1,969
Other	11,624	-	11,624
Total drivers licenses and permits	<u>29,609</u>	<u>-</u>	<u>29,609</u>
Titles:			
Vehicles	29,211	-	29,211
Watercraft	263	-	263
Total titles	<u>29,474</u>	<u>-</u>	<u>29,474</u>
Total watercraft registrations	<u>982</u>	<u>-</u>	<u>982</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 77 AND 252
LAFAYETTE, INDIANA
EXAMINATION RESULTS AND COMMENTS

REDECLARED WEIGHT

Farm Semi-Tractor 66,000 plate 106J could not be found in the Hold for Audit Inventory. The plate had been replaced with farm semi plate 1605T 78,000+ in a reweight transaction.

When a plate has been replaced due to reweighting, the new registration stub/receipt should be attached to the original registration (photocopy or BOSS inquiry) and placed with the plate in the Hold for Audit items. (Branch Operations Policies and Procedures Manual, Branch Filing Procedures Chapter)

ACCOUNTABLE ITEMS

The following schedule details missing items revealed during a comparison of actual inventory of accountable items to the Open Inventory Report of the State Bureau of Motor Vehicles at December 31, 2004. No evidence was found to indicate these items have been sold.

<u>Year</u>	<u>Plate Type</u>	<u>Plate Number</u>
2004	Passenger	79Q13
2004	Semitrailer 1 year	14515 and 14518
2005	Farm Semi-Tractor 66,000	106J 66
2006	Boy Scouts	BP1935
2006	Special Recognition	MH37
2007	Purple Heart	2720
2007	Truck 7,000	585751A
2007	Truck 30,000	5177F
2008	Semitrailer (Permanent)	561672
2008	Semitrailer (Permanent)	580601 and 580602
2008	Semitrailer (Permanent)	580604 and 580605

A listing of the items that are to be accounted for to the State Board of Accounts is included in the Branch Operations Policies and Procedures Manual. (Branch Operations Policies and Procedures Manual, Supplies and Equipment Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 77 AND 252
LAFAYETTE, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on November 29, 2005, with Sherri Van Hook, Branch Manager. The official concurred with our findings.